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CITY COURT OF OPELOUSAS, LOUISIANA
ANNUAL FINANCIAL REPORT
DECEMBER 31, 2007

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7/30/08

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VIGE, TUJAGUE 🧠 NOEL

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

Honorable Judge Kenneth Boagni, Jr. City Court of Opelousas Opelousas, Louisiana

We have audited the accompanying financial statements of the governmental activities of the City Court of Opelousas, Louisiana, as of and for the year ended December 31, 2007, which collectively comprise the basic financial statements, as listed in the table of contents. These financial statements are the responsibility of City Court's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of the City Court of Opelousas, Louisiana for the year ended December 31, 2007 and the respective changes in financial position, thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued a report dated June 20, 2008, on our consideration of the City Court's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulation, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards, and should be considered in conjunction with this report in considering the results of our audit.

The City Court of Opelousas, Louisiana has not presented management's discussion and analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the City Court of Opelousas, Louisiana's basic financial statements. The supplementary information on pages 27-39 is presented for purposes of additional analysis and is not a required part of the basic financial statements of the City Court of Opelousas, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Vige, Jujague & Noël, CPA's

June 20, 2008

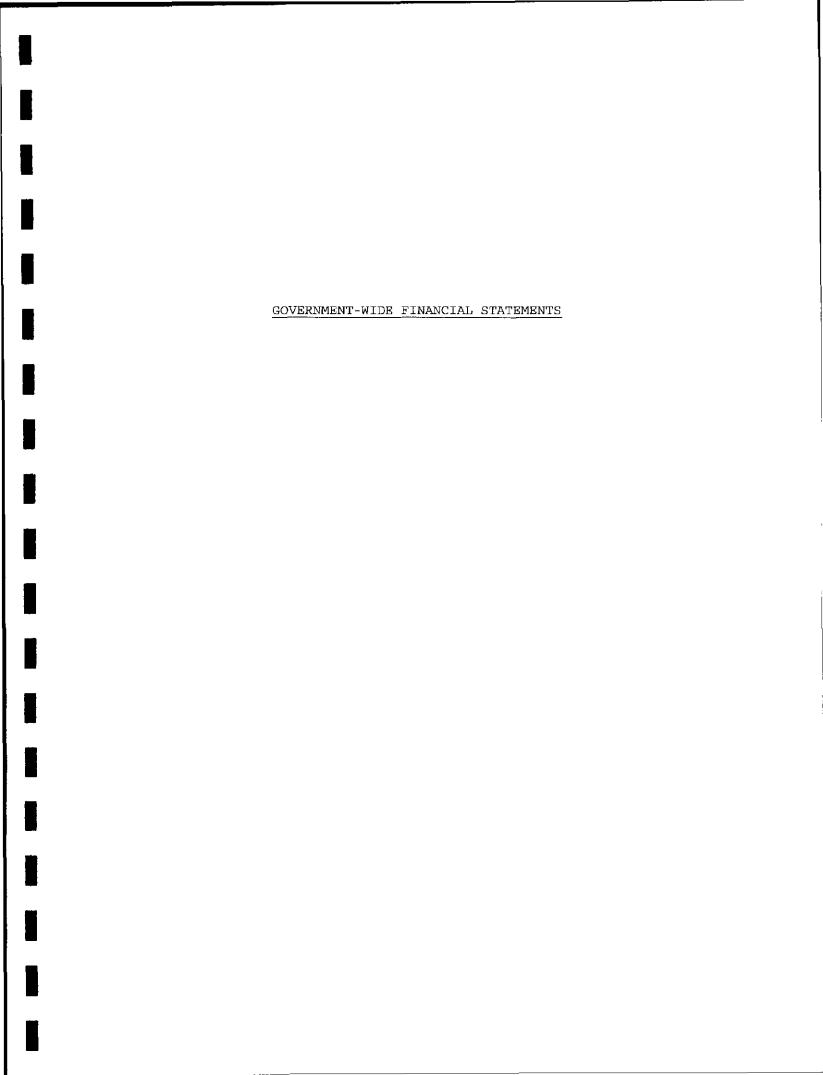
BASIC FINANCIAL STATEMENTS

City Court of Opelousas's basic financial statements comprise the following three components:

<u>Government-wide financial statements</u> - provide readers with a broad overview of City Court of Opelousas's finances in a manner similar to a private sector business.

<u>Fund financial statements</u> - provide readers information with an emphasis on inflows and outflows of resources useful for making decisions in a budgetary context where the focus is on meeting the near-term financial needs.

Notes to financial statements - provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

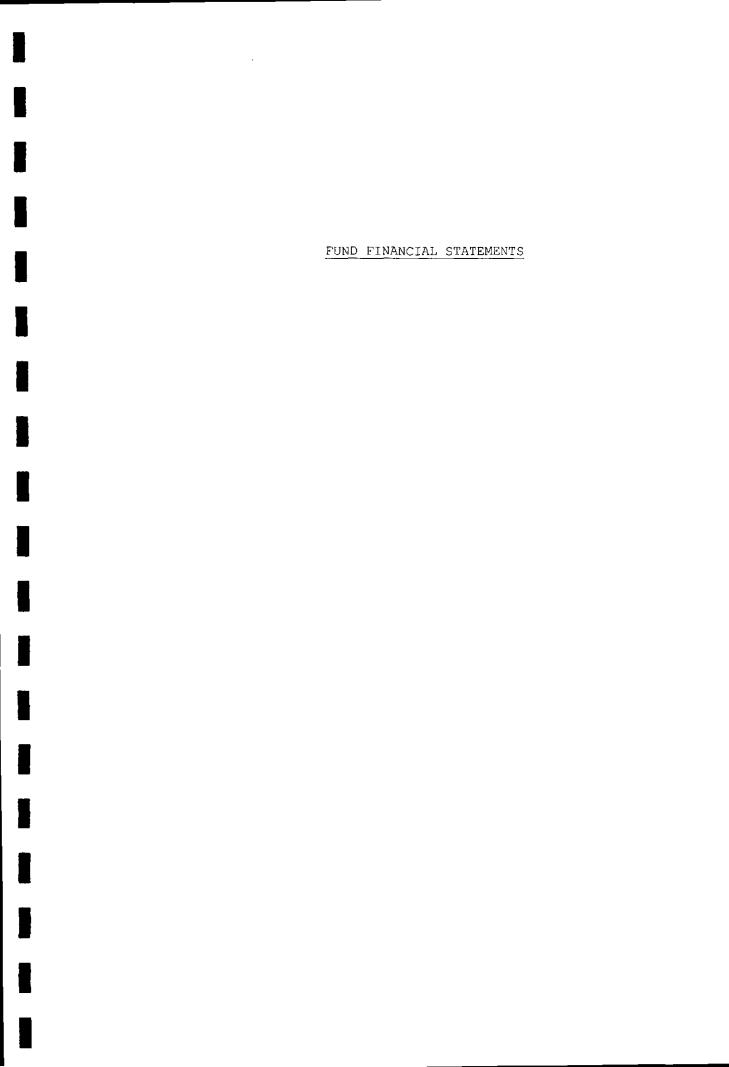


CITY COURT OF OPELOUSAS, LOUISIANA STATEMENT OF NET ASSETS DECEMBER 31, 2007

	Governmental Activities
ASSETS	
Cash	\$214,058
Investments	397,716
NSF checks	3,649
Due from other funds	12,177
Interest receivable	2,107
Capital assets (net)	<u>122,751</u>
<u>Total assets</u>	752,458
LIABILITIES	
Accounts payable	780
Salaries payable	1,273
Payroll taxes payable	4,767
Due to other governments	40,629
Prepaid unassessed fines	170,483
Amounts due to others for restitution	5,723
Non-current liabilities	,
Due in more than one year	
Accrued compensatory pay	55,454
Accrued compensated absences	19,728
Total liabilities	298,837
NET ASSETS	
Invested in capital assets, net of related debt	122,751
Restricted for: Juvenile docket	ዕዝ ፍልና
	27,546 1,222
State grant Unrestricted	302,102
OHT COLT TOCAM	302,102
Total net assets	\$ <u>453,621</u>

CITY COURT OF OPELOUSAS, LOUISIANA STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2007

NET (EXPENSES) REVENUES AND CHANGES IN NET ASSETS PROGRAM TOTAL REVENUES GOVERNMENTAL EXPENSES FUNCTIONS/PROGRAMS FEES AND FINES ACTIVITIES Governmental Activities General government-fiduciary \$1,629,383 \$1,204,112 \$(425,271) General Revenues Intergovernmental 493,228 Interest earned 16,185 Miscellaneous 1,641 511,054 Total general revenues 85,783 Change in net assets Net assets - January 1, 2007 _367,838 Net assets - December 31, 2007 \$ 453,621



CITY COURT OF OPELOUSAS, LOUISIANA BALANCE SHEET - GOVERNMENTAL FUNDS DECEMBER 31, 2007

	GENERAL FUND	OTHER GOVERNMENTAL FUND	TOTAL GOVERNMENTAL FUNDS
ASSETS			
Cash	\$212,836	\$1,222	\$214,058
Investments	397,716	_	397,716
NSF checks	3,649	_	3,649
Due from other funds	12,177	_	12,177
Accrued interest receivable	1,106		1,106
Total assets	\$ <u>627,484</u>	\$ <u>1,222</u>	\$ <u>628,706</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 780	\$ -	\$ 780
Salaries payable	1,273		1,273
Payroll taxes payable	4,767	-	4,767
Due to others	40,629	_	40,629
Prepaid unassessed fines	170,483	-	170,483
Amount due to others for			
restitution	5,723	_ _	5,723
Total liabilities	223,655		223,655
FUND BALANCES			
Fund balance - reserved for			
Juvenile Docket	27,546	_	27,546
State Grant		1,222	1,222
Fund balance - unreserved	<u>376, 283</u>		<u>376,283</u>
Total fund balances	403,829	1,222	405,051
Total liabilities			
and fund balances	\$ <u>627,484</u>	\$ <u>1,222</u>	\$ <u>628,706</u>

CITY COURT OF OPELOUSAS, LOUISIANA RECONCILIATION OF THE GOVERNMENTAL FUNDS' BALANCE SHEET TO THE STATEMENT OF NET ASSETS DECEMBER 31, 2007

Total fund balances for governmental funds at December 31, 2007		\$405,051
Cost of capital assets at December 31, 2007	\$277,098	
Less: Accumulated depreciation as of December 31, 2007	(154, 347)	122,751
Additional interest receivable		1,001
Long-term liabilities at December 31, 2007 Compensatory pay Compensated absences	(55,454) (19,728)	<u>(75, 182</u>)
Net assets of governmental activities		\$ <u>453,621</u>

CITY COURT OF OPELOUSAS, LOUISIANA STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2007

	GENERAL FUND	OTHER GOVERNMENTAL FUND	TOTAL GOVERNMENTAL FUNDS
REVENUES			
Fines and fees	\$1,204,112	\$ -	\$1,204,112
Intergovernmental revenue	480,728	12,500	493,228
Interest earned	16,341	-	16,341
Miscellaneous	1,641	_	1,641
Total revenues	1,702,822	12,500	1,715,322
EXPENDITURES General Government - judiciary			
Current	1,600,910	12,622	1,613,532
Capital outlay	29,700	, _	29,700
Total expenditures	1,630,610	12,622	1,643,232
NET CHANGE IN FUND BALANCES	72,212	(122)	72,090
FUND BALANCES, beginning of year	331,617	1,344	332,961
FUND BALANCES, end of year	\$ <u>403,829</u>	\$ <u>1,222</u>	\$ <u>405,051</u>

CITY COURT OF OPELOUSAS, LOUISIANA RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2007

Total net change in fund balances for the year ended December 31, 2007 per Statement of Revenues, Expenditures and Changes in Fund Balances		\$72,090
Capital Outlay which is considered expenditures on the		
Statement of Revenues, Expenditures and Changes in Fund Balance	\$29,700	
Depreciation expense for the year ended December 31, 2007	(11,444)	18,256
Addition to long-term debt - compensatory pay		(1,968)
Addition to long-term debt - compensated absences		(2,439)
Difference between interest receivable on the modified accrual basis verses accrual basis		(156)
Changes in net assets for the year ended December 31, 2007 per Statement of Activities		\$ <u>85,783</u>

CITY COURT OF OPELOUSAS, LOUISIANA STATEMENT OF FIDUCIARY NET ASSETS AGENCY FUND DECEMBER 31, 2007

ASSETS

Cash Investments Accounts receivable Accrued interest receivable	\$198,850 129,308 14,495 1,597
Total assets	\$ <u>344,250</u>
LIABILITIES	
LIABILITIES Due to other funds Due to others	\$ 12,177 332,073
Total_liabilities	\$ <u>344,250</u>

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements of the City Court of Opelousas, Louisiana have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standards-setting body for establishing governmental accounting and financial reporting principles.

GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in the subsequent subsection of this note.

A. Financial Reporting Entity

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the primary government for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

- 1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the primary government to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the primary government.
- 2. Organizations for which the primary government does not appoint a voting majority but are fiscally dependent on the primary government.
- 3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

The criteria for determining whether an entity is a primary government are as follows:

- a. It has a separately elected governing body.
- b. It is legally separate.
- c. It is fiscally independent of other state and local governments.

City Court of Opelousas, Louisiana is considered to be a primary government because:

- a. The City Judge is an independently elected official.
- b. City Court of Opelousas possesses the corporate powers that would distinguish it as being legally separate from any other government.
- c. City Court of Opelousas can set rates or charges without approval of any other government and it can issue bonded debt without approval of any other government.

The accompanying financial statements present information only on the funds maintained by the City Court and do not present information on other governmental units.

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2007

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation

Government-wide Financial Statements (GWFS)

The Statement of Net Assets and the Statement of Activities display information on all of the nonfiduciary activities of the City Court as a whole. They include all funds of the reporting entity. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Fiduciary funds are not included in the GWFS. Fiduciary funds are reported only in the Statement of Fiduciary Net Assets at the fund financial statement level.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are specifically associated with a program or function, and therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements

Fund financial statements of City Court are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. Fund financial statements report detailed information about City Court. As a general rule, interfund eliminations are not made in the fund financial statements.

The various funds of City Court are classified as governmental funds. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of City Court or meets the following criteria:

- 1. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least ten percent of the corresponding total for all funds of that category or type; and
- 2. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least five percent of the corresponding total for all governmental and enterprise funds combined.

City Court reports the following major governmental fund:

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation (Continued)

General Fund

The General Fund is the general operating fund of City Court of Opelousas, Louisiana. It is used to account for all financial resources, except those required to be accounted for in other funds. Additionally City Court reports the following fund types:

Governmental Fund

Special Revenue Fund

Special Revenue funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

The Special Revenue Fund of City Court of Opelousas is used to account for the proceeds received through a grant from the State of Louisiana Children's Cabinet for the Families in Need of Services Program.

Fiduciary Fund (not included in government-wide statements)

The Agency Fund type is used to account for assets held by a government in a trustee or agent capacity for others. Agency funds generally serve as clearing accounts. City Court's Agency Fund is as follows:

The Agency Fund is the Civil Docket Fund of City Court of Opelousas, Louisiana. It is custodial in nature (assets equal liabilities) and does not involve measurement of results of operations.

C. Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

The fund financial statements utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

The government-wide financial statements utilize an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net assets and financial position. All assets and liabilities (whether current or noncurrent) associated with their activities are reported.

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus and Basis of Accounting (Continued)

Agency funds are not involved in the measurement of results of operations; therefore, measurement focus is not applicable to them.

Basis of Accounting

In the government-wide Statement of Net Assets and Statement of Activities the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds and agency funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when "measurable and available." Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year-end. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting.

Revenues

Court cost and fine revenue are recorded upon completion of collection. Interest income on investments is recorded when the investments have matured and the income is available. Substantially all other revenues are recorded when received.

Expenditures

Expenditures for insurance and similar services, which extend over more than one accounting period, are accounted for as expenditures in the period of acquisition.

Purchases of operating supplies are regarded as expenditures at the time purchased and inventories of such supplies (if any) are not recorded as assets at the close of year-end unless significant.

Deferred Revenues

Deferred revenues arise when resources are received by the Court before it has a legal claim to them. In subsequent periods, when the Court has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

D. Encumbrances

City Court does not employ the encumbrance system of accounting.

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budget

City Court legally adopted a budget for the General and Special Revenue Funds for the year ended December 31, 2007. The budget for the General and Special Revenue Funds is prepared on a modified accrual basis. At year-end all appropriations lapse. The budget presented in the Budgetary Comparison Schedule shows the original and final amended budget for the year.

F. Cash and Investments

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Under state law, City Court may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

Investments are limited by Louisiana RS 33:2955 and City Court's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash. City Court's policy is to invest in 6 month and 1 year certificates of deposit. The certificates of deposit are stated at cost, which approximates market value.

G. Receivables and Payables

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as "due to and from other funds" in the fund financial statements. Interfund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Assets.

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received.

In the fund financial statements, receivables consist of revenues that are both measurable and available. Interest and investment earnings are recorded when earned only if paid within 60 days since they would be considered both measurable and available.

H. Capital Assets

In the government-wide financial statements, capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their fair market value at the date of donation.

Capital assets are recorded in the government-wide financial statements. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. Capital Assets(continued)

Land improvements	40 years
Building and improvements	40 years
Furniture and equipment	5 - 40 years
Vehicles	12 years

In the fund financial statements, capital assets used in governmental fund activities are accounted for as capital outlay expenditures.

I. Annual Sick Leave

All annual leave accumulated in 2007 was converted to sick leave on December 31, 2007. Sick leave is paid upon retirement or death, up to a maximum of 240 hours at a rate computed by taking the current monthly salary provided by City Court of Opelousas, Louisiana, and dividing that amount by 160 hours. The entire amount of accrued compensated absences is reported on the government—wide financial statements. Since none of the compensated absences is considered current, no accrual is included in the fund financial statements.

J. Compensatory Time

Compensatory time not used accumulates and is paid upon termination, retirement or death. The Judicial Administrator is considered the department head and therefore, cannot be paid for overtime worked. The Judicial Administrator earns compensatory time for overtime worked. The entire amount of accrued compensatory pay is reported on the government-wide financial statements. Since none of the compensatory time is considered current, no accrual is included in the fund financial statements.

K. Bad Debts

City Court of Opelousas, Louisiana, does not record bad debts and has not established an allowance for bad debts because it is their policy to record fines assessed upon completion of collection.

L. Equity Classifications

In the government-wide statements, equity is classified as net assets and displayed in three components:

- 1. Invested in capital assets, net of related debt Consist of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowing that are attributable to the acquisition, construction, or improvement of those assets.
- 2. Restricted net assets Consist of net assets with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2007

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Equity Classifications (continued)

3. <u>Unrestricted net assets</u> - All other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved, with unreserved further split between designated and undesignated. The Court's policy is to first apply unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

M. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

NOTE (2) - CASH AND INVESTMENTS

Cash consists of cash on hand, demand deposits, and passbook savings accounts. At December 31, 2007, the carrying amount of City Court's cash was \$412,908 (\$214,058 in governmental funds and \$198,850 in fiduciary funds) and the carrying amounts of investments, which consisted of certificates of deposit, \$527,024 (\$397,716 in governmental funds and \$129,308 in fiduciary funds).

Under state law, the bank balances of cash and investments (certificates of deposit) must be secured by federal deposit insurance or the pledge of securities owned by the bank(s). The market value of the pledged securities plus the federal deposit insurance must at all time equal the amount on deposit with the bank(s). These securities are held in the name of the pledging bank(s) in a holding or custodial bank(s).

At December 31, 2007, City Court had \$803,184 (\$470,138 in governmental funds and \$333,046 in fiduciary funds) in bank deposits. These deposits are secured from risk by \$409,054 of federal deposit insurance and \$394,130 of pledged securities held by the custodial bank(s) in the name of the bank(s) (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, RS 39:1229 imposes a statutory requirement on the custodial bank(s) to advertise and sell the pledged securities within 10 days of being notified by the Court that the bank(s) has failed to pay deposited funds upon demand.

NOTE (3) - CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended December 31, 2007 are as follows:

NOTE (3) - CAPITAL ASSETS (Continued)

	Balances			Balances
	1/1/07	Additions	Disposals	12/31/07
Governmental activities				
Land improvements	\$ 4,000	\$ -	\$ -	\$ 4,000
Building improvements	3,778	-	_	3,778
Furniture and equipment	213,420	7,269	-	220,689
Vehicles	26,200	22,431	~	48,631
<u>Total</u>	247,398	29,700		277,098
Less accumulated depreciat	ion			
Land improvements	(1,408)	(100)	_	(1,508)
Building improvements	(1,000)	(94)		(1,094)
Furniture and equipment	(128, 289)	(8,599)	_	(136,888)
Vehicles	(12, 206)	(2,651)		(14,857)
Total	(<u>142,903</u>)	$(\overline{11,444})$		(154,347)
Capital assets, net	\$ <u>104,495</u>	\$ <u>18,256</u>	\$ <u> </u>	\$ <u>122,751</u>

The land and building in which City Court of Opelousas, Louisiana operates are provided by and currently owned by the City of Opelousas, Louisiana and are not included in the capital assets of Opelousas City Court.

NOTE (4) - RETIREMENT PLANS

Plan Description

Employees of City Court of Opelousas, Louisiana, are covered under the Social Security Retirement System while the City Judge is covered by the Louisiana State Employees' Retirement System (LASERS), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. LASERS provides retirement, disability, and survivor benefits to participating, eligible employees. Benefits are established and amended by state statute and are guaranteed by the State of Louisiana under provisions of the Louisiana Constitution of 1974. LASERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by writing to Louisiana State Employees' Retirement System, Post Office Box 44213, Baton Rouge, Louisiana 70804-4213, or by calling (225) 922-0600.

Funding Policy

Contributions to LASERS include employer contributions at a rate which is determined annually based on the results of the actuarial valuation for the prior year. The rate for fiscal year ending June 30, 2008 is 20.4%, for fiscal year ended June 30, 2007 was 19.1%, and for fiscal year ended June 30, 2006 was 19.1%.

The City Court's employer contributions for the years ended December 31, 2007, 2006, and 2005 were \$6,027, \$5,529, and \$6,199, respectively. The City Judge's employee contributions for the years ended December 31, 2007, 2006, and 2005 were \$-0-, \$-0-, and \$-0-, respectively.

NOTE (5) - OPERATING LEASES

In September, 2002, City Court, along with the City Marshal's office, entered into an operating lease for a telephone system. The operating lease is for 60 months with monthly payments of \$535 from City Court and \$271 from the Marshal's office. At the end of the lease, City Court does not have the option to purchase the equipment, but may upgrade the equipment and/or renew the lease.

On December 28, 2007, City Court, along with the City Marshal's office, entered into a new operating lease for a telephone system. The operating lease is for 60 months with monthly payments of \$300 from City Court and \$222 from the Marshal's office. At the end of the lease, City Court does not have the option to purchase the equipment, but may upgrade the equipment and/or renew the lease.

Telephone rental expense for 2007 was \$6,796.

In September, 2006, City Court entered into an operating lease for a copier machine. The operating lease is for 60 months with monthly payments of \$209. At the end of the lease, City Court has the option to purchase the equipment at fair market value, may upgrade the equipment, and/or renew the lease.

Copier rental expense for 2007 was \$2,546.

Following is a summary of future minimum rental payments required by the equipment leases:

2008	\$6,108
2009	6,108
2010	6,108
2011	5,481
2012	3,600

NOTE (6) - LONG-TERM OBLIGATIONS

A summary of changes in long-term obliqations is as follows:

	Description of Debt	Balance 1/1/07	Increase (Decrease)	Balance 12/31/07
	Accrued compensatory pay Accrued compensated absences	\$53,486 17,289	\$1,968 2,439	\$55,454 19,728
		\$ <u>70,775</u>	\$ <u>4,407</u>	\$ <u>75,182</u>
NOTE (7) -	DUE TO/FROM FUNDS	Receivable	<u>Payable</u>	
	General Fund Agency Fund	\$12,177	\$12,177	

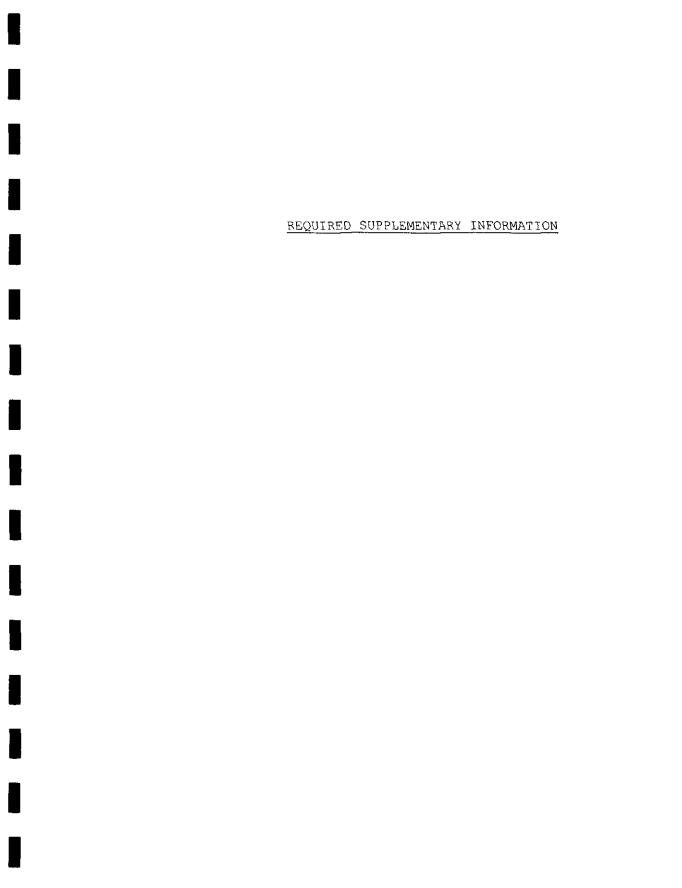
NOTE (8) - DUE TO OTHERS - AGENCY FUND

This account represents the amount due to various parties for civil fees collected.

NOTE (9) - ON BEHALF PAYMENTS

Several employees and the City Judge of the Opelousas City Court receive payments directly from the City of Opelousas and the St. Landry Parish Government. Salaries paid to these employees and the City Judge include \$237,803 from the City of Opelousas and \$11,627 from the St. Landry Parish Government. The City of Opelousas and the St. Landry Parish Government also pay for fringe benefits, retirement and payroll taxes. Payments made on behalf of the Opelousas City Court amount to \$23,458 for group health insurance, \$37,275 for retirement, and \$1,688 for payroll taxes by the City of Opelousas and \$2,372 for retirement by the St. Landry Parish Government. These expenditures have been recorded on the books of the Opelousas City Court and are presented in their appropriate accounts.

In addition to the expenditures recorded on the books of the Opelousas City Court as noted above, the City of Opelousas also made expenditures on behalf of the Opelousas City Court in the amount of \$166,505 for office supplies and expenses, insurance, maintenance and repairs, and detention center cost. The Opelousas City Court also occupies a building owned by the City of Opelousas.



CITY COURT OF OPELOUSAS, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

BUDGETARY COMPARISON SCHEDULE

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2007

FOR THE YEAR ENDED DECEMBER 31, 2007				MADIANGE	
	BUDGET				VARIANCE FAVORABLE
	ORIGI	JAL	FINAL	ACTUAL	(UNFAVORABLE)
REVENUES					
Fines and fees					
Court costs and fines earned	\$ 850,	000	\$1,050,000	\$1,128,448	\$ 78,448
Driver's school	44,			38,511	511
Juvenile fines	•	000	•	525	(1,975)
Community service	12,			14,153	653
Drug testing		500	•		(100)
Department of Public Safety fees		_	_	3,410	3,410
District Court - DWI and				,	,
probation fees	32,	000	17,500	19,065	1,565
Restitution		500	100		(100)
Intergovernmental					, ,
On behalf payments					
City of Opelousas, reimbursements	220,	000	350,000	466,729	116,729
St. Landry Parish Government	,		,		,
reimbursement	8.	000	12,000	13,999	1,999
Interest earned		000	•	16,341	8,341
Miscellaneous	~,	000	3,000	10,511	5,511
Other	8.0	000	5,000	1,641	(3,359)
				\$1,702,822	\$206,122
	, <u>= , = , = , </u>		1 = 7 = 5 7	T 27 - 52 7 5 2 2	+200/122
EXPENDITURES					
General Government					
Current					
	\$ 21,0	000	\$ 21,000	\$ 18,637	\$ 2,363
Care of and program for juveniles		000	2,000	1,677	323
Computer expense		000	5,000	6,760	(1,760)
Computer maintenance contracts		500	5,000	450	4,550
Repairs and maintenance		000	1,000	471	529
Dues and subscriptions		000	2,000	1,060	940
Insurance	20,0		20,000	15,648	4,352
Lease of automobiles		500	500		500
Lease of telephone equipment	7,5		7,500	6,796	704
Marshal's operating expenses		000	6,000	5,574	426
Miscellaneous	2,0		2,000	3,471	(1, 471)
Office supplies	4,5		8,000	4,175	3,825
Document storage	•		25,000	20,962	4,038
Payroll taxes	24,0	000	24,000	25,088	(1,088)
Salaries	320,0		320,000	331,525	(11,525)
Compensated absences	1,0		1,000	-	1,000
On behalf expenses	·		_, , ,		-,
City of Opelousas	220,0	00	350,000	466,729	(116,729)
St. Landry Parish Government	8,0		12,000	13,999	(1,999)
City Marshal subpoenas	6.0		6,000	4,332	1,668
Travel and conventions	26,0		26,000	12,691	13,309
Telephone	3,0		3,000	2,364	636
Lease of copier	-, -	_	3,000	2,546	454
Auto repairs and maintenance	6,0	00	9,000	6,781	2,219
Legal expense	1,0		1,000	J, 701	1,000
30	2,0	-	1,000		1,000

This statement continued on next page.

The accompanying notes are an integral part of the basic financial statements.

CITY COURT OF OPELOUSAS, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

BUDGETARY COMPARISON SCHEDULE

GENERAL FUND (CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 2007

FOR THE YEA	IK.	ENDED DEC.	FME	SER 31, Z	υU	/	UND	T 7. NI/CE
	BUDGET			VARIANCE FAVORABLE				
			تقى			3 CHEST 3		
		ORIGINAL	_	FINAL		ACTUAL	(UNFA	VORABLE)
EXPENDITURES (Continued)								
Uniforms	\$	•	\$	7,000	\$	1,108	\$	5,892
Bank charges		1,000		1,000		508		492
Restitution expense		1,000		1,000		159		841
Employees' meals		500		500		-		500
Legal books		7,000		7,000		7,567		(567)
Drug testing		500		500		-		500
Retirement expense		7,500		7,500		6,027		1,473
Allocation of court cost								
City Marshal		130,000		173,000		169,381		3,619
St. Landry Parish Indigent								
Fund		85,000		94,000		89,944		4,056
Acadiana Criminalistics								
Laboratory		20,000		22,000		20,870		1,130
District Attorney		40,000		48,000		46,485		1,515
City Treasurer		130,000		162,000		156,896		5,104
St. Landry Parish Government		70,000		94,000		94,607		(607)
LA Commission of Law		•		·		,		. ,
Enforcement		9,000		13,000		8,836		4,164
District Attorney - 12% Fund		9,000		13,000		13,036		(36)
Crime victims		11,000		11,000		10,612		388
State DWI machine fee		3,000		3,000		1,075		1,925
City test fee		4,000		4,000		2,150		1,850
Supreme Court CMIS cost		9,500		9,500		9,012		488
Act 654		4,000		4,000		2,750		1,250
Probation fees - court costs		10,000		10,000		, _		10,000
District Attorney - worthless		ŕ		•				,
check fee		5,000		5,000		1,800		3,200
Officer subpoenas		5,000		5,000		4,211		789
Act 508-P.T.		1,000		1,000		325		675
Sex Offender		3,000		3,000		1,815		1,185
Capital outlay				•				-,
Office furniture and equipment		25,000		27,000		29,700		(2,700)
Total expenditures	_	1,281,000	1,	586,000	1	,630,610	-	44,610)
	_	<u> </u>			_		<u> </u>	,
EXCESS OF REVENUE OVER (UNDER)								
EXPENDITURES	\$_	(96,000)	\$	(8.9,300)		72,212	\$1	61,512
	-	-				•		- · · · · · · · · · · · · · · · · · · ·
FUND BALANCES, beginning of year						331,617		
					_			
FUND BALANCES, end of year					\$_	403,829		
								



GENERAL FUND

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund. The General Fund has a greater number and variety of revenue sources than any other fund, and its resources normally finance a wider range of activities. The resources of the General Fund are ordinarily largely expended and replenished on an annual basis.

CITY COURT OF OPELOUSAS, LOUISIANA COMPARATIVE BALANCE SHEET GENERAL FUND DECEMBER 31, 2007 AND 2006

	2007	2006
ASSETS		
Cash Investments NSF checks Due from others Due from other funds Accrued interest receivable	\$212,836 397,716 3,649 - 12,177 1,106	\$306,122 239,850 4,131 2,458 6,834 1,084
Total assets	\$ <u>627,484</u>	\$ <u>560,479</u>
LIABILITIES AND FUND EQUITY		
LIABILITIES Accounts payable Salaries payable Payroll taxes payable Due to others Prepaid unassessed fines Amount due to others for restitution Total liabilities	\$ 780 1,273 4,767 40,629 170,483 5,723 223,655	\$ 3,174 4,228 44,625 171,112 5,723 228,862
FUND EQUITY Fund balance - reserved for Juvenile Docket Fund balance - unreserved Total fund equity Total liabilities and fund equity	27,546 376,283 403,829 \$627,484	30,440 301,177 331,617 \$560,479

CITY COURT OF OPELOUSAS, LOUISIANA COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GENERAL FUND

FOR THE YEARS ENDED DECEMBER 31, 2007 AND 2006

	2007	2006
REVENUES		
Fines and fees		
Court costs and fines earned	\$1,128,448	\$ 887,057
Driver's school	38,511	39,261
Juvenile fines	525	1,953
Community service income	14,153	10,300
Department of Public Safety fees	3,410	1,787
District Court - DWI and	37 110	_ / ,
probation fees	19,065	27,964
Intergovernmental	-	6,000
On behalf payments		, , , , ,
City of Opelousas reimbursements	466,729	451,270
St. Landry Parish Government reimbursements	13,999	13,848
Interest earned	16,341	8,991
Miscellaneous	20,011	5,552
Other	1,641	1,696
Total revenues	1,702,822	$\frac{1,050}{1,450,127}$
Total Tevendes	11/02/022	1,130,127
EXPENDITURES		
General Government - judiciary		
Current		
Accounting and auditing	18,637	19,500
Care of and program for juveniles	1,677	1,464
Computer expense	7,210	750
Repairs and maintenance	471	112
Dues and subscriptions	1,060	1,250
Insurance	15,648	10,209
Lease of equipment	9,342	6,906
Marshal's operating expenses	5,574	5,030
Miscellaneous	3,471	2,968
Office supplies	4,175	10,282
Document storage	20,962	_
Payroll taxes	25,088	23,182
Salaries	331,525	305,332
On behalf expenses		
City of Opelousas	466,729	451,270
St. Landry Parish Government	13,999	13,848
City Marshal subpoenas	4,332	4,104
Travel and conventions	12,691	14,034
Telephone	2,364	2,161
Auto repairs and maintenance	6,781	2,872
Uniforms	1,108	1,481
Bank charges	508	542
Restitution expense	159	429
Employees' meals	_	104

This statement continued on next page.

The accompanying notes are an integral part of the basic financial statements.

CITY COURT OF OPELOUSAS, LOUISIANA COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GENERAL FUND (CONTINUED)

FOR THE YEARS ENDED DECEMBER 31, 2007 AND 2006

	2007	2006
EXPENDITURES (Continued)		
Legal books	\$ 7,567	\$ 6,388
Retirement expense	6,027	5,529
Allocation of court cost		·
City Marshal	169,381	125,832
St. Landry Parish Indigent		
Fund	89,944	83,856
Acadiana Criminalistics		
Laboratory	20,870	17,405
District Attorney	46,485	39,456
City Treasurer	156,896	128,854
St. Landry Parish Government	94,607	61,101
LA Commission of Law		
Enforcement	8,836	7,459
District Attorney - 12% Fund	13,036	8,334
Crime victims	10,612	9,184
State DWI machine fee	1,075	800
City test fee	2,150	1,600
Supreme Court CMIS cost	9,012	7,522
Act 654	2,750	2,615
District Attorney - worthless		
check fee	1,800	3,540
Officer subpoenas	4,211	4,405
Act 508-P.T.	325	750
Sex Offender	1,815	2,705
Capital outlay		
Office furniture and equipment	29,700	2,021
Total expenditures	1,630,610	1,397,186
EXCESS OF REVENUES OVER EXPENDITURES	72,212 '	52,941
FUND BALANCES, beginning of year	331,617	278,676
FUND BALANCES, end of year	\$ <u>403,829</u>	\$ <u>331,617</u>

NON-MAJOR SPECIAL REVENUE FUND

The Special Revenue Fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for a specific purpose.

The Special Revenue Fund is used to account for the proceeds received through a grant from the State of Louisiana Children's Cabinet for the Families in Need of Services Program.

CITY COURT OF OPELOUSAS, LOUISIANA COMPARATIVE BALANCE SHEET NON-MAJOR SPECIAL REVENUE FUND DECEMBER 31, 2007 AND 2006

	2007	2006
ASSETS		
Cash Accounts receivable	\$1,222	\$1,344 2,083
Total assets	\$ <u>1,222</u>	\$ <u>3,427</u>
LIABILITIES AND FUND EQUITY		
LIABILITIES Accounts payable Total liabilities	\$ <u> </u>	\$2,083 2,083
FUND EQUITY Fund balance - reserved for State Grant Total fund equity	$\frac{1,222}{1,222}$	$\frac{1,344}{1,344}$
Total liabilities and fund equity	\$ <u>1,222</u>	\$ <u>3,427</u>

CITY COURT OF OPELOUSAS, LOUISIANA COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES SPECIAL REVENUE FUND FOR THE YEARS ENDED DECEMBER 31, 2007 AND 2006

	2007	2006
REVENUES Intergovernmental revenue Grant from Louisiana Children's Cabinet Total revenues	\$ <u>12,500</u> <u>12,500</u>	\$ <u>25,000</u> 25,000
EXPENDITURES General Government Current		
Office supplies	122	131
Coordination service fees	12,500	<u>25,000</u>
Total expenditures	12,622	25,131
DEFICIENCY OF REVENUE UNDER EXPENDITURES	(122)	(131)
FUND BALANCES, beginning of year	1,344	1,475
FUND BALANCES, end of year	\$ <u>1,222</u>	\$ <u>1,344</u>



VIGE, TUJAGUE 🧠 NOEL

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

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SHIRLEY VIGE, JR., C.P.A. FRANK G. TUJAGUE, C.P.A. DOMINIQUE M. NOEL, C.P.A. TELEPHONE: 337-457-9324 FAX: 337-457-8743

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable Judge Kenneth Boagni, Jr. City Court of Opelousas Opelousas, Louisiana

We have audited the financial statements of the City Court of Opelousas, Louisiana as of and for the year ended December 31, 2007, and have issued our report thereon dated June 20, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in <u>Government Auditing Standards</u>, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered City Court of Opelousas, Louisiana's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City Court of Opelousas, Louisiana's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of City Court of Opelousas, Louisiana's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. A significant deficiency is described in the accompanying schedule of findings and questioned costs as item 2007-1.

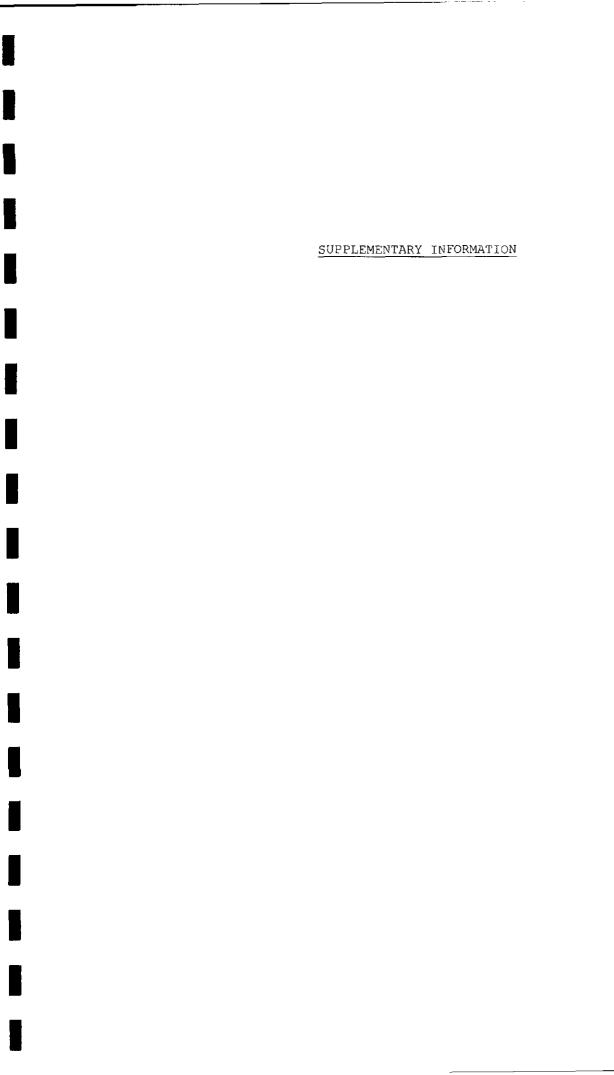
Compliance and Other Matters

As part of obtaining reasonable assurance about whether City Court of Opelousas, Louisiana's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

This report is intended solely for the information and use of management, federal awarding agencies and pass-through entities, and others within the entity. It is not intended to be and should not be used by anyone other than these specified parties.

Vige, Tujague & Noël, CPA's

June 20, 2008



CITY COURT OF OPELOUSAS, LOUISIANA SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2007

We have audited the financial statements of the City Court of Opelousas, Louisiana as of and for the year ended December 31, 2007, and have issued our report thereon dated June 20, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements as of December 31, 2007 resulted in an unqualified opinion.

Section I. Summary of Auditor's Reports

a. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses X Yes No Significant Deficiencies X Yes No

Compliance

Compliance Material to Financial Statements Yes X No

b. Federal Awards

The City Court of Opelousas, Louisiana does not have any federal awards for the year ended December 31, 2007.

Section II. Financial Statement Findings

2007-1 Agency Fund - Due to Others

Finding: The subsidiary listing of "Due to Others" does not agree with the general ledger. The City Court has experienced computer program problems and were unable to resolve the error. The program being used is outdated and lacking in support. The amount that the subsidiary is off from the general ledger is \$2,652.

Recommendation: The subsidiary listing should be reconciled to the general ledger on a monthly basis. The Civil Court computer program should be upgraded to a newer version along with support.

<u>Corrective Action Planned:</u> The City Court is in the process of upgrading its computer system along with support.

Section III. Federal Award Findings and Questioned Costs

The City Court of Opelousas, Louisiana does not have any federal awards for the year ended December 31, 2007.

CITY COURT OF OPELOUSAS, LOUISIANA STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2007

SECTON I. - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

2006-1 Agency Fund - Due to Others

<u>Finding:</u> The subsidiary listing of "Due to Others" does not agree with the general ledger. The City Court has experienced computer program problems and were unable to resolve the error. The program being used is outdated and lacking in support. The amount that the subsidiary is off from the general ledger is \$2,454.

Recommendation: The subsidiary listing should be reconciled to the general ledger on a monthly basis. The Civil Court computer program should be upgraded to a newer version along with support.

Corrective Action Planned: The City Court is in the process of upgrading its computer system along with support.

Status: This finding is repeated for the year ended December 31, 2007.

2006-2 Misappropriation of Funds

Finding: A matter involving a misappropriation of City Court Funds was discovered. Various tickets as received from Opelousas City Police were not recorded on the docket and allegedly the fines were collected by a City Court employee and not deposited into the City Court collections account. The list prepared by the Opelousas City Police was not verified to the citations entered into the docket. The total amount of the misappropriation is approximately \$35,580.

Recommendation: All tickets on the list prepared by the Opelousas City Police should be verified by a separate individual after they have been entered into the City Court docket.

Corrective Action Planned: Upon discovering a forged money order late on February 23, 2006, the City Court employee was fired the next morning when she reported to work at 8:00 AM on February 24, 2006, for misappropriation and theft of court funds. She was required to return her keys and not allowed to remain on the premises. All locks at the City Court building were changed. Procedures have been put into place to monitor and verify the original documents list to the docket by a separate individual. An employee dishonesty bond in the amount of \$10,000 was carried on the employee and the City Court has collected these funds.

Status: This finding was cleared at December 31, 2007.

SECTION II. - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

Federal Award Findings and Questioned Costs

The City Court of Opelousas, Louisiana does not have any federal awards for the year ended December 31, 2006.

SECTION III. - MANAGEMENT LETTER

None